

Exhibit 3

Kammeradvokaten

Legal Adviser to the Danish Government

SEPTEMBER 12 2018

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Regarding negotiations of the settlement agreement in regard to repayment of withheld dividend tax

The 118 pension plans listed in the attached Annex 1 ("Pension Plans"), and the Pension Plans' trustees, predecessor plans, successor plans of partners (together with the Pension Plans, the "Covered Parties"), have entered into a tolling agreement with the Danish Ministry of Taxation's ("SKAT") signed on April 5th 2018 (Annex 2). An extension of said tolling agreement was signed on July 11th 2018 (Annex 3).

The intent of this tolling agreement is to extend the duration of the above mentioned tolling agreement.

Insofar as SKAT is contemplating initiating litigation in connection with a scheme to obtain dividend tax refunds, SKAT and the Covered Parties find it mutually desirable to enter into the following agreement.

SKAT and the Covered Parties have agreed as of January 1, 2018 (the "Effective Date") that any statutes of limitations, statutes of repose or other time-related claim or defense that would expire or become applicable during that period of time from the Effective Date through the earlier of November 1, 2018, or thirty days after any Party gives written notice to any other Party of its wish to terminate this Agreement with respect to that Party and such notice is received, pertaining to any claim or defense relating in any way to SKAT's potential claims (the "Claims"), shall be and are tolled and waived and that any such statutes or time-related claims or defenses that would have expired or become applicable during such period shall expire or become applicable only at the conclusion of sixty (60) days from the expiration of this agreement in accordance with its terms. This agreement does not extend or affect the rights of any person or entity other than SKAT and the Covered Parties and may not be as-

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signed or transferred without the prior written consent of the other Party, and any attempt to transfer or assign this agreement without such written consent shall immediately render it null and void.

The Expiration Date of this agreement shall be the earlier of (A) November 1, 2018, (B) the filing of any legal proceeding against any Covered Party, but only with respect to the Covered Party or Parties named as a defendant in such proceeding, or (C) thirty days after any Party gives written notice to any other Party of its wish to terminate this Agreement with respect to that Party, and such notice is received, unless renewed by a written instrument signed by authorized representatives of SKAT and the Covered Parties prior to that date and time. On the Expiration Date, a party to this agreement shall have sixty (60) days from the Expiration Date to file any lawsuit relating to the Claims.

This agreement shall be construed in accordance with the laws of New York. SKAT and the Covered Parties will not disclose the existence or terms of this agreement to any third party without the written consent of the other party, except that either Party may disclose the agreement to its insurer(s) or to any agency of the Government of Denmark. Nothing contained in this agreement shall be taken to suggest or imply that any party has agreed to the jurisdiction of any court or that any party believes that any claims or defenses of the other party have any merit.

Unless we have received a signed Tolling Agreement by the 1st of October 2018 it is SKAT's intention to terminate the settlement negotiations and commence litigation against the Covered Parties.

If this agreement is acceptable to the Covered Parties, please acknowledge acceptance of its terms by having the enclosed counterpart of this letter agreement signed and returning it to me. The signature(s) below will constitute a representation that the signor has been duly authorized to do so on behalf of each party it represents.

Copenhagen, September 12 2018

Kammeradvokaten

Boris Frederiksen

– Partner, Attorney

Acknowledged and accepted this 28 day of September, 2018

Covered Parties

By: *Johannes Schibye*

Kammeradvokaten

Legal Adviser to the Danish Government

SEPTEMBER 11 2018

Acknowledged and accepted this __ day of ____, 20__